



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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David A. Vaudt, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE December 19, 2008

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the North Iowa Juvenile Detention Services Commission.

The Commission's receipts totaled \$1,220,727 for the year ended June 30, 2008, a 31 percent decrease from 2007. The receipts included \$794,331 in detention care fees, \$291,302 from the state and \$45,751 in interest on investments. The significant decrease in receipts is due to a decrease in service units provided as well as a decrease in interest on investments.

Disbursements totaled \$1,253,201 for the year ended June 30, 2008, a 4 percent decrease from the prior year, and included \$707,726 for salaries, \$195,386 for health and life insurance and \$94,737 for payroll tax and IPERS. The decrease in disbursements is due to a decrease in salaries and decreases in food, clothing and other supplies as a result of the decrease in service units provided.

A copy of the audit report is available for review in the North Iowa Juvenile Detention Services Commission's office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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NORTH IOWA JUVENILE DETENTION SERVICES COMMISSION

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENT AND
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FINDINGS**

JUNE 30, 2008

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North Iowa Juvenile Detention Services Commission

Officials

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Steve Koeneker	Chair	Delaware County
Bob Amosson	Vice Chair	Cerro Gordo County
Larry Backer	Treasurer/Secretary	Butler County
Lennie Burke	Member	Allamakee County
Gaylord Hinderaker	Member	Bremer County
Ralph Kremer	Member	Buchanan County
Vicki Rowland	Member	Fayette County
Sherry Mattke	Member	Chickasaw County
Larry Gibbs	Member	Clayton County
Donna Smith	Member	Dubuque County
Frank Magsamen	Member	Black Hawk County
Ron Buch	Member	Benton County
Arlin Enabnit	Member	Floyd County
Jerry Plagge	Member	Franklin County
James Ross	Member	Grundy County
Mary Jo Wilhelm	Member	Howard County
Ron Goecke	Member	Marshall County
Joel Voaklander	Member	Mitchell County
Stephen Bouska	Member	Winneshiek County
Darrell Bang	Member	Worth County
Rod Toftey	Member	Wright County
Vacant	Member-at-large	
Dave Carlson	Member-at-large	
Capt. Timothy Pillack	Member-at-large	
Ruth Frush	Member-at-large	
Neal Wedeking	Member-at-large	
Steve Smith	Member-at-large	
Luis Cox	Director	

North Iowa Juvenile Detention Services Commission



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Independent Auditor's Report

To the Members of the North Iowa
Juvenile Detention Services Commission:

We have audited the accompanying financial statement of the North Iowa Juvenile Detention Services Commission as of and for the year ended June 30, 2008. This financial statement is the responsibility of the Commission's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the North Iowa Juvenile Detention Services Commission at June 30, 2008, and the changes in its cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated September 9, 2008 on our consideration of the North Iowa Juvenile Detention Services Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 6 through 8 is not a required part of the financial statement, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

A handwritten signature in black ink, reading "David A. Vaudt".

DAVID A. VAUDT, CPA
Auditor of State

A handwritten signature in black ink, reading "Warren G. Jenkins".

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

September 9, 2008

MANAGEMENT'S DISCUSSION AND ANALYSIS

The North Iowa Juvenile Detention Services Commission provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the North Iowa Juvenile Detention Services Commission is for the fiscal year ended June 30, 2008. We encourage readers to consider this information in conjunction with the Commission's financial statement, which follows.

2008 FINANCIAL HIGHLIGHTS

- Operating receipts decreased 32%, or approximately \$541,000, from fiscal 2007 to fiscal 2008.
- Operating disbursements decreased 4%, or approximately \$49,000, from fiscal 2007 to fiscal 2008.
- Cash basis net assets decreased 2.5%, or approximately \$32,500, from June 30, 2007 to June 30, 2008.

USING THIS ANNUAL REPORT

The Commission has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the cash basis of accounting.

This discussion and analysis are intended to serve as an introduction to the financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Commission's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets presents information on the Commission's operating receipts and disbursements, non-operating receipts and disbursements and whether the Commission's financial position has improved or deteriorated as a result of the year's activities.
- The Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

FINANCIAL ANALYSIS OF THE COMMISSION

Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets

The purpose of the statement is to present the receipts received by the Commission and the disbursements paid by the Commission, both operating and non-operating. The statement also presents a fiscal snapshot of the cash balance at year end. Over time, readers of the financial statement are able to determine the Commission's cash basis financial position by analyzing the increase and decrease in cash basis net assets.

Operating receipts are received from twenty-one member counties and non-member counties for services provided to juveniles who await court disposition. The Commission provides a physically secure, emotionally stable and safe environment for these individuals until a final court ruling. Operating disbursements are disbursements paid to operate the Commission. Non-operating receipts and disbursements includes interest on investments and principal and interest payments on the Commission's debt and building and remodeling projects. A summary of cash receipts, disbursements and changes in cash basis net assets for the years ended June 30, 2008 and June 30, 2007 is presented below:

Changes in Cash Basis Net Assets		
	Year ended June 30,	
	2008	2007
Operating receipts:		
Detention care fees	\$ 794,331	1,316,450
Telephone support	25,530	22,430
State programs	291,302	313,705
Transportation service fees	33,109	28,588
Miscellaneous	30,704	34,404
Total operating receipts	1,174,976	1,715,577
Operating disbursements:		
Salaries	707,726	744,265
Payroll tax and IPERS	94,737	97,692
Health and life insurance	195,386	184,998
Food and clothing	38,031	48,878
Insurance	39,103	42,219
Other	90,194	96,065
Total operating disbursements	1,165,177	1,214,117
Excess of operating receipts over operating disbursements	9,799	501,460
Non-operating receipts (disbursements):		
Interest on investments	45,751	46,053
Debt service	(78,634)	(78,150)
Building and remodeling	(9,390)	(7,403)
Net non-operating receipts (disbursements)	(42,273)	(39,500)
Net change in cash basis assets	(32,474)	461,960
Cash basis net assets beginning of year	1,299,034	837,074
Cash basis net assets end of year	\$ 1,266,560	1,299,034

In fiscal 2008, operating receipts decreased \$540,601, or 32%. The decrease was primarily a result of a decrease in charges for service of \$522,119 due to a decrease in service units provided to member and non-member counties. State program reimbursements also decreased \$22,403 from the prior fiscal year. In fiscal 2008, operating disbursements decreased by \$48,940, or 4%, from fiscal 2007 due to a decrease in salaries of \$36,539, a decrease in payroll tax and IPERS of \$2,955 and a decrease in food and clothing of \$10,847 as a result of decreased service units provided.

LONG TERM DEBT

At June 30, 2008, the Commission had \$146,749 remaining on the outstanding loan agreement to Black Hawk County for the building addition added in 1995. The agreement is payable over the next two years.

ECONOMIC FACTORS

The North Iowa Juvenile Detention Services Commission maintained a deficit outcome for its financial position during the current fiscal year. Also, the current condition of the economy in the state continues to be a concern for Commission officials. Some of the realities that may potentially become challenges for the Commission to meet are:

- Facilities require constant maintenance and upkeep.
- Technology continues to expand and current technology becomes outdated presenting an on going challenge to maintain up to date technology at a reasonable cost.
- The cost to house residents continues to increase due to inflation.

The Commission anticipates the current fiscal year to be much lower than last year due to a decrease in the number of residents and will maintain a close watch over resources to maintain the Commission's ability to react to unknown issues.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Luis Cox, Director of the North Iowa Juvenile Detention Services Commission, 1440 W. Dunkerton Road, Waterloo, Iowa, 50703-5783.

Financial Statement

Exhibit A

North Iowa Juvenile Detention Services Commission

Statement of Cash Receipts, Disbursements and
Changes in Cash Basis Net Assets

As of and for the year ended June 30, 2008

Operating receipts:	
Detention care fees	\$ 794,331
Telephone support	25,530
State programs	291,302
Transportation service fees	33,109
Miscellaneous	30,704
Total operating receipts	<u>1,174,976</u>
Operating disbursements:	
Salaries	707,726
Payroll tax and IPERS	94,737
Health and life insurance	195,386
Audit fees	2,861
Supplies, non-office	6,492
Office equipment and supplies	8,617
Education and training	1,845
Telephone	3,090
Resident health	4,717
Travel	4,567
Food and clothing	38,031
Repair and maintenance	10,647
Utilities	19,511
Insurance	39,103
Unemployment tax	7,607
Transportation	9,047
Vehicle	1,277
Miscellaneous	9,916
Total operating disbursements	<u>1,165,177</u>
Excess of operating receipts over operating disbursements	<u>9,799</u>
Non-operating receipts (disbursements):	
Interest on investments	45,751
Debt service	(78,634)
Building and remodeling	(9,390)
Net non-operating receipts (disbursements)	<u>(42,273)</u>
Change in cash basis net assets	(32,474)
Cash basis net assets beginning of year	<u>1,299,034</u>
Cash basis net assets end of year	<u>\$ 1,266,560</u>
Cash Basis Net Assets	
Unrestricted	<u>\$ 1,266,560</u>

See notes to financial statement.

North Iowa Juvenile Detention Services Commission

Notes to Financial Statement

June 30, 2008

(1) Summary of Significant Accounting Policies

From its inception in 1986 until July 1987, the North Iowa Juvenile Detention Services Commission was under the direction of the Juvenile Detention Project Advisory Committee. In July 1987, the North Iowa Juvenile Detention Services Commission was established. This Commission is a voluntary joint undertaking of the Boards of Supervisors of the counties of Allamakee, Black Hawk, Benton, Bremer, Buchanan, Butler, Cerro Gordo, Chickasaw, Clayton, Delaware, Dubuque, Fayette, Floyd, Franklin, Grundy, Howard, Marshall, Mitchell, Winneshiek, Worth and Wright, Iowa as authorized in Chapter 28E of the Code of Iowa. The primary purpose of this detention facility is to provide a physically secure, emotionally stable and safe environment in which juveniles can await court disposition.

A. Reporting Entity

For financial reporting purposes, the North Iowa Juvenile Detention Services Commission has included all funds, organizations, agencies, boards, commissions and authorities. The Commission has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Commission are such that exclusion would cause the Commission's financial statement to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Commission to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Commission. The Commission has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Commission are organized as an Enterprise Fund. Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods or services.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The North Iowa Juvenile Detention Services Commission maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Commission is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statement does not present the financial position and results of operations of the Commission in accordance with U.S. generally accepted accounting principles.

(2) Cash and Investments

The Commission's deposits in banks at June 30, 2008 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Commission is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Commission; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Throughout the year and at June 30, 2008, the Commission utilized a sweep account invested in repurchase agreements backed by government securities.

Interest rate and custodial credit risk. The Commission's investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) to instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the Commission. The term of the repurchase transaction may not exceed 89 days under the terms of the repurchase agreement.

The Commission does not take direct possession of the underlying collateral. However, the Commission holds a perfected interest in the collateral pledged for its sweep account.

Concentration of credit risk. The Commission places a limit of \$2,000,000 that may be invested in any one issuer. The Commission's investment in the repurchase agreement totaled \$1,230,000 at June 30, 2008. Where possible, it is the Commission's policy to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, specific issuer or a specific class of securities.

(3) Note Payable

On August 24, 1995, the Commission entered into an \$800,000 loan agreement with Black Hawk County to pay the costs of an addition to the facility. The loan is evidenced by a revenue capital loan note requiring annual principal payments and

semi-annual interest payments. Details of the capital loan note at June 30, 2008 are as follows:

	Interest			
Due Date	Rates	Principal	Interest	Total
Dec 1, 2008	5.125%	\$ -	3,781	3,781
Jun 1, 2009	5.125	71,362	3,782	75,144
Dec 1, 2009	5.200	-	1,953	1,953
Jun 1, 2010	5.200	75,117	1,953	77,070
Total		\$ 146,479	11,469	157,948

During the year ended June 30, 2008, principal of \$67,606 and interest of \$11,028 were paid.

(4) Pension and Retirement Benefits

The Commission contributes to the Iowa Public Employees Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 3.90% of their annual covered salary and the Commission is required to contribute 6.05% of annual covered payroll. Contribution requirements are established by state statute. The Commission's contributions to IPERS for the years ended June 30, 2008, 2007 and 2006 were \$39,037, \$42,796 and \$40,244, respectively, equal to the required contributions for each year.

(5) Risk Management

The Commission is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Commission assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(6) Compensated Absences

Commission employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the Commission until used or paid. The Commission's approximate liability for earned vacation hours payable to employees at June 30, 2008 was \$28,800. This liability has been computed based on rates of pay in effect at June 30, 2008.

North Iowa Juvenile Detention Services Commission

**Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of a Financial Statement Performed in Accordance with
Government Auditing Standards**

North Iowa Juvenile Detention Services Commission



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Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of a Financial Statement Performed in Accordance with
Government Auditing Standards

To the Members of the North Iowa
Juvenile Detention Services Commission:

We have audited the accompanying financial statement of the North Iowa Juvenile Detention Services Commission as of and for the year ended June 30, 2008, and have issued our report thereon dated September 9, 2008. Our report expressed an unqualified opinion on the financial statement which was prepared in conformity with an other comprehensive basis of accounting. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the North Iowa Juvenile Detention Services Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of the North Iowa Juvenile Detention Services Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the North Iowa Juvenile Detention Services Commission's internal control over financial reporting.

A control deficiency exists when the design or operation of the control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the North Iowa Juvenile Detention Services Commission's ability to initiate, authorize, record, process, or report financial data reliably in accordance with an other comprehensive basis of accounting such that there is more than a remote likelihood a misstatement of the North Iowa Juvenile Detention Services Commission's financial statement that is more than inconsequential will not be prevented or detected by the North Iowa Juvenile Detention Services Commission's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood a material misstatement of the financial statement will not be prevented or detected by the North Iowa Juvenile Detention Services Commission's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be a material weakness, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the North Iowa Juvenile Detention Services Commission's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the Commission's operations for the year ended June 30, 2008 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Commission. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

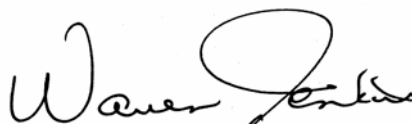
The North Iowa Juvenile Detention Services Commission's written response to the finding identified in our audit is described in the accompanying Schedule of Findings. While we have expressed our conclusion on the Commission's response, we did not audit the North Iowa Juvenile Detention Services Commission's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials, employees and members of the North Iowa Juvenile Detention Services Commission and other parties to whom the North Iowa Juvenile Detention Services Commission may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the North Iowa Juvenile Detention Services Commission during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

September 9, 2008

North Iowa Juvenile Detention Services Commission

Schedule of Findings

June 30, 2008

Findings Related to the Financial Statement:

SIGNIFICANT DEFICIENCY:

No matters were noted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Other Findings Related to Required Statutory Reporting:

- (1) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.
- (2) Travel Expense – No disbursements of Commission money for travel expenses of spouses of Commission officials or employees were noted.
- (3) Commission Minutes – No transactions were found that we believe should have been approved in the Commission minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa were noted.
- (5) State Reimbursement – Pursuant to Chapter 232.142 of the Code of Iowa, multicounty juvenile detention centers shall receive financial aid from the State of Iowa of at least ten percent, but not more than 50 percent, of the total cost of the establishment, improvements, operations and maintenance of the home in a manner approved by the Director of the Iowa Department of Human Services.

The Commission requested and received reimbursements of \$33,109 from the State of Iowa for certain disbursements related to transportation. The disbursements associated with these receipts were not removed when requesting reimbursement from the State of Iowa pursuant to Chapter 232.142 of the Code of Iowa.

Chapter 232.142 of the Code of Iowa does not specifically address if expenses for transportation and any other similar reimbursed activities are to be included in the total cost of the establishment, improvements, operations and maintenance of the home.

Recommendation – Since the statute does not address if expenses for reimbursed transportation and other activities should be removed from a request for reimbursement pursuant to Chapter 232.142 of the Code of Iowa, the Commission should contact the Iowa Department of Human Services to resolve this matter.

North Iowa Juvenile Detention Services Commission

Schedule of Findings

June 30, 2008

Response – The language of Chapter 232.142 of the Code of Iowa needs clarification regarding operations. The Commission will contact the Iowa Department of Human Services to obtain clarification on this matter. Transportation and other disbursements previously reimbursed will be removed when requesting reimbursement from the State of Iowa.

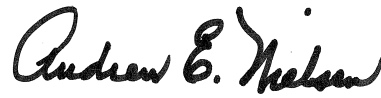
Conclusion – Response accepted.

North Iowa Juvenile Detention Services Commission

Staff

This audit was performed by:

Kay F. Dunn, CPA, Manager
Tiffany Amber Berkland, Staff Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State